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SAN FRANCISCO UNIFIED SCHOOL DISTRICT
San Francisco, California

January 3, 1990
(For Board Meeting January 9, 1990)

SUBJECT: GENERAL OBLIGATION BOND OR MELLO-ROOS SPECIAL ASSESSMENT

REQUESTED ACTION:

That the Superintendent of Schools be authorized by the Board of Education to take all actions necessary for qualifying for the election of June 1990 either a pay as you go Mello-Roos special assessment or a General Obligation Bond. The Mello-Roos special assessment would be for twenty years and would be developed based on information currently available to yield \$10,000,000 for years one through five and \$5,000,000 annually in years six through twenty. The General Obligation Bond would be for an amount not to exceed \$50,000,000.

BACKGROUND:

The earthquake of October 17 has not only profoundly damaged District facilities, but also has illuminated the urgent needs to upgrade some facilities which, while they did not suffer severe damage in this earthquake, place our students and staff at risk in the event of a future shock of the similar magnitude. This District also has need of upgrading facilities to meet Fire and Safety standards, again to protect our staff and students. A General Obligation or pay as you go Mello-Roos special assessment will provide funding for this Safety Work. The Mello-Roos would also provide for yearly funding for ongoing maintenance.

Submitted by:

Ramon C. Cortines
Superintendent of Schools

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PUBLIC HEARING ON THE ESTABLISHMENT OF COMMUNITY FACILITIES DISTRICT
NO. 90-1 OF THE SAN FRANCISCO UNIFIED SCHOOL DISTRICT AND ON THE RATE
AND METHOD OF APPORTIONMENT OF A SPECIAL TAX.

On January 9, 1990, the Board of Education adopted the Resolution of Intention to establish a Mello-Roos Community Facilities District (CFD) and to authorize the levy of a special tax within that district.

The Resolution of Intention is required to fix a time and place for a public hearing on the matter, which must be held between 30 and 60 days after the adoption of the Resolution of Intention. The public hearing on this matter has been set for the Board Meeting of February 13, 1990 at Marina Middle School.

At or prior to the hearing, protests against the formation of the CFD may be made orally or in writing by interested persons or taxpayers. If 50% or more of the registered voters residing within the proposed CFD file written protests against the establishment of the CFD, the proceedings are abandoned.

After the public hearing, the Board can establish the CFD by passing a Resolution of Formation. This Resolution is on the Agenda of February 13, 1990. Also on the Agenda is a companion resolution which requests that Mello-Roos election be consolidated with the general election of June 5, 1990.

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THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES
DEPARTMENT OF CHEMISTRY

REPORT OF THE
COMMISSIONER OF THE
BUREAU OF CHEMISTRY
AND
MINERALOGY
FOR THE YEAR 1907

BY
J. H. MANNING
AND
J. H. MANNING

CHICAGO
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SAN FRANCISCO UNIFIED SCHOOL DISTRICT
San Francisco, California

February 13, 1990
(For Board Meeting February 13, 1990)

SUBJECT: RESOLUTION OF FORMATION OF THE BOARD OF EDUCATION OF THE SAN FRANCISCO UNIFIED SCHOOL DISTRICT ESTABLISHING COMMUNITY FACILITIES DISTRICT NO. 90-1, AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN SAID DISTRICT, PRELIMINARILY ESTABLISHING AN APPROPRIATIONS LIMIT FOR THE DISTRICT, AND CALLING AN ELECTION FOR THE PURPOSE OF SUBMITTING THE LEVY OF THE SPECIAL TAX AND THE ESTABLISHMENT OF THE APPROPRIATIONS LIMIT TO THE QUALIFIED ELECTORS OF THE DISTRICT

REQUESTED ACTION:

WHEREAS, the Board of Education (the "Board") of the San Francisco Unified School District (the "District"), did, on January 9, 1990, adopt its Resolution of Intention (the "Resolution") to form Community Facilities District No. 90-1 of the San Francisco Unified School District (the "Community Facilities District"), and levy a special tax therein, pursuant to Chapter 2.5 of Part 1 of Division 2 of Title 5 (commencing with Section 53311) of the California Government Code, commonly known as the "Mello-Roos Community Facilities Act of 1982," as amended, (the "Act"); and

WHEREAS, a copy of the Resolution (which sets forth a description of the proposed boundaries of the Community Facilities District, the name of the Community Facilities District and the types of facilities proposed to be financed by the District (the "Facilities")), providing that, except where

funds are otherwise available, a special tax sufficient to pay for all Facilities and the financing thereof (to be secured by recordation of a continuing lien against all nonexempt real property in the Community Facilities District) is proposed to be levied within the proposed Community Facilities District specifying the rate, method of apportionment, and manner of collection of the special tax in sufficient detail to allow each taxpayer or resident within the proposed Community Facilities District to estimate the maximum amount that he or she will have to pay, and setting a hearing thereon, is on file with the Clerk of this Board and is incorporated herein by this reference; and

WHEREAS, notice of said hearing was duly published as required by law, as evidenced by the affidavit of publication on file with the Clerk of this Board; and

WHEREAS, on February 13, 1990 this Board held the noticed public hearing as required by law relative to the proposed formation of the Community Facilities District, the levy of the special tax, and all other matters set forth in the Resolution; and

WHEREAS, prior to the noticed public hearing a report (the "Report") containing a description of the Facilities and an estimate of the cost of providing the Facilities, including the estimated fair and reasonable cost thereof, was filed with this Board as a part of the record of said hearing; and

The first part of the report is a general introduction to the subject of the study. It discusses the importance of the study and the objectives of the research. The second part of the report is a detailed description of the methodology used in the study. This includes a discussion of the data sources, the sampling method, and the statistical techniques used to analyze the data. The third part of the report is a presentation of the results of the study. This includes a discussion of the findings and their implications for the field of study. The final part of the report is a conclusion and a list of references.

The results of the study show that there is a significant relationship between the variables studied. This relationship is consistent across all of the groups studied. The findings of the study have important implications for the field of study. They suggest that the variables studied are closely related and that the relationship between them is not偶然. This has important implications for the development of theory and practice in the field of study.

The study has several limitations. First, the sample size was relatively small, which may have affected the generalizability of the findings. Second, the study was cross-sectional, which means that it only provides a snapshot of the relationship between the variables at a single point in time. Third, the study did not control for all possible confounding variables, which may have affected the results.

WHEREAS, at the public hearing all persons desiring to be heard on all matters pertaining to the formation of the Community Facilities District, the levy of the special tax, and all other matters set forth in the Resolution, including all interested persons or taxpayers for or against the establishment of the Community Facilities District, the extent of the Community Facilities District, or the furnishing of specific types of public facilities, were heard and considered, and a full and fair hearing was held thereon; and

WHEREAS, at the public hearing evidence was presented to this Board on the matters before it, and this Board at the conclusion of the hearing was fully advised as to all matters relating to the formation of the Community Facilities District, the levy of the special tax, and all other matters set forth in the Resolution; and

WHEREAS, written protests against the establishment of the District, the furnishing of specified type or types of facilities within the Community Facilities District as listed in the Report, or the levying of the special tax have not been filed with the Clerk of this Board by fifty percent (50%) or more of the registered voters, or six registered voters, whichever is more, residing within the territory proposed to be included in the Community Facilities District, or the owners of one-half (1/2) or more of the area of land in the territory proposed to be included in the Community Facilities District and not exempt from this special tax;

NOW THEREFORE, the Board of Education of the San Francisco Unified School District, in regular session assembled on February 13, 1990, DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. The foregoing recitals are true and correct.

Section 2. Written protests to the establishment of the Community Facilities District, or the extent hereof, or the furnishing of the public facilities proposed therefor, or the levy of the special tax proposed to be levied in the Community Facilities District, are insufficient in number and in amount under the Act, and this Board hereby further orders and determines that all protests to the establishment of the Community Facilities District, the extent thereof, or the furnishing of the public facilities proposed therefor, or the levy of the special tax proposed to be levied in the Community Facilities District, are hereby overruled.

Section 3. As proposed in the Resolution, a community facilities district is hereby established pursuant to the Act, designated "Community Facilities District No. 90-1 of the San Francisco Unified School District."

Section 4. The map and legal description of the proposed boundaries of the Community Facilities District, filed with the Clerk of this Board on January 24, 1990, are hereby incorporated herein by this reference, and shall be the boundaries of the Community Facilities District.

Section 5. The Facilities to be financed by the Community Facilities District, set forth in Exhibit "B" hereto and by this reference incorporated herein, shall be the Facilities to be financed by the Community Facilities District.

Section 6. As provided in Exhibit "B", it is the intention of this Board, subject to the approval of the qualified electors of the Community Facilities District, to levy a special tax sufficient to acquire, construct and improve the Facilities including administrative expenses to be incurred by the District and the Community Facilities District in connection therewith; said tax to be secured by recordation of a continuing lien against all nonexempt real property in the Community Facilities District.

The rate, method of apportionment, and manner of collection of the special tax, in sufficient detail to allow each taxpayer or resident within the Community Facilities District to estimate the maximum amount that he or she will have to pay, is described in Exhibit "A" hereto and by this reference incorporated herein.

Section 7. The description of the proposed voting procedure, as set forth in the Resolution, is hereby incorporated herein by this reference, and shall be the voting procedure to be used in these proceedings.

Section 8. The special tax has not been precluded by majority protest pursuant to Section 53324 of the Act.

Section 9. The Facilities to be funded from the special tax are identified in Exhibit "B" hereto.

Section 10. In accordance with Section 53340.1 of the Act, upon a determination by this Board, after the canvass of the returns of the consolidated election provided for in Sections 15 and 16 hereof, that two-thirds (2/3) of the votes cast upon the question of levying the special tax and the establishment of an appropriations limit in connection therewith, for the District, are cast in favor thereof, this Board shall designate the Fiscal Services Department of the San Francisco Unified School District as the office, department or bureau which will be responsible for annually preparing the current roll of special tax levy obligations by assessor's parcel number on nonexempt property within the District and which will be responsible for estimating future special tax levies pursuant to Section 53340.1 of the Act. The name, address, and telephone number of the Fiscal Services Department of the San Francisco Unified School District, and the person responsible for administering the District, is as follows:

Director of Fiscal Services
Fiscal Services Department
San Francisco Unified School District
135 Van Ness Avenue, Room 215
San Francisco, California 94102
Telephone: (415) 241-6480

Section 11. In accordance with Section 53328.3 of the Act, upon a determination by this Board, after the canvass of the

returns of the consolidated election provided for in Sections 15 and 16 hereof, that two-thirds (2/3) of the votes cast upon the question of levying the special tax and the establishment of an appropriations limit in connection therewith, for the District, are cast in favor thereof, the Clerk of this Board shall record the notice of special tax lien provided for in Section 3114.5 of the Streets and Highways Code. Upon recordation of the notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the Community Facilities District, and this lien shall continue in force and effect until the special tax obligation is permanently satisfied and the lien cancelled in accordance with law or until collection of the tax by this Board ceases.

Section 12. A boundary map of the Community Facilities District has been recorded pursuant to Sections 3111 and 3113 of the Streets and Highways Code at Book 39, Page 182-183 in the Book of Maps of Assessment and Community Facilities Districts in the Office of the County Recorder of the City and County of San Francisco.

Section 13. All prior proceedings taken with respect to the establishment of the District were valid and in conformity with the requirements of the Act.

Section 14. In accordance with Section 53325.7 of the Act, the annual appropriations limit of the District, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, is hereby preliminarily established in the amount of \$12,000,000 per fiscal year, and said annual appropriations limit shall be submitted to the voters of the District as hereafter provided. The proposition establishing said appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of Section 53325.7 of the Act.

Section 15. The Board hereby calls an election and submits the question of levying the special tax, and the establishment of the annual appropriations limit for the District in connection therewith, to the qualified electors within the District, at an election to be held on Tuesday, June 5, 1990, all in accordance with and subject to the Act, the terms of which shall be applicable to such election.

Section 16. The Board hereby further directs that the election at which the question of levying the special tax and the establishment of an appropriations limit in connection therewith is submitted to the qualified electors within the District shall be consolidated and shall be combined in one ballot proposition, all as provided by the Act; and the Board further directs that notice of the consolidated election on the

combined proposition of authorizing the levy of the special tax and of establishing an appropriations limit be published as required by law.

Section 17. If two-thirds (2/3) of the votes cast upon the question of levying the special tax are cast in favor of levying the tax, as determined by this Board after the canvass of the returns of such consolidated election, the Board may levy the special tax within the territory of the District in the amount and for the purposes as specified in this resolution. The special tax may be levied only at the rate and may be apportioned only in the manner specified in this resolution, subject to the Act, except that the special tax may be levied at a lower rate.

Section 18. The Clerk of this Board is hereby authorized and directed to transmit a certified copy of this resolution, a certified map of the boundaries of the Community Facilities District, a sufficient description to allow the election official to determine the boundaries of the District, and the assessor's parcel numbers for the land within the District to the Registrar of Voters of the City and County of San Francisco

within three business days after the adoption of this resolution.

ADOPTED, SIGNED AND APPROVED this 13th day of February, 1990.

President of the Board of
Education of the San Francisco
Unified School District

ATTEST:

Clerk of the Board of Education
of the San Francisco Unified
School District

Recommended by:

Ramon C. Cortines
Superintendent of Schools

EXHIBIT A

RATE AND METHOD OF APPORTIONMENT

BASIS OF SPECIAL TAX LEVY

The annual special tax shall be levied on each separate parcel within Community Facilities District No. 90-1, San Francisco Unified School District, San Francisco County, California ("CFD 90-1") as shown on the San Francisco County Assessor's records, subject to the maximum rates specified below, as established by the Board of Education ("Board") of the San Francisco Unified School District ("District").

DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX

The records of the County Assessor of San Francisco County shall be used to determine the parcels subject to the special tax. The basis for determining the parcels will be the Secured Property Tax Roll. The land use code contained in the Secured Property Tax Roll, in combination with records maintained by the Assessor of the number of dwelling units on each residential parcel in CFD 90-1, will be the basis for assigning the appropriate tax rate to each parcel. If the District determines that the records maintained by the Assessor are incorrect with respect to one or more parcels, the District will assign the appropriate land use code and dwelling unit count based on its review of the property.

All special taxes shall be based on parcels established in the County Assessor's records as of March 1 of each year and all land use categories shall be based on building permits and other relevant development approvals granted by the City and County of San Francisco or any successor jurisdiction as of June 1 of each year.

Using the records of the County Assessor, the District shall prepare a list of the parcels subject to the tax. The District shall establish the parcels subject to the tax using the procedure described below.

1. Exclude all parcels which are of March 1 of the prior fiscal year vacant; owned by federal, state, and local governments and public agencies and utilities and are used for public purpose; or which, supported publicly-owned and non-profit hospitals, cemeteries, or buildings used exclusively for religious worship, provided that leasehold/possessory interests shall be taxed.
2. From the parcels remaining identify the following groups of parcels based upon assessor's data, and the District's review of building permits issued, and other changes in development status:
 - a. Single Family Residential Parcels: Parcels containing one dwelling unit and no other uses

- b. Mixed Use Parcels: Parcels with one or more residential units in addition to one or more commercial uses
- c. Multi-Family Residential Parcels: Parcels with two or more residential units and no other uses
- d. Non-Residential Parcels: Parcels with no residential units, including transient residential units such as hotels.

Parcels which have been granted a building permit for one or more residential units in addition to or in place of the uses presently existing on that parcel will be classified based on the uses that will exist after the permit has been exercised.

The District shall make every effort to correctly determine the parcels subject to the tax. It shall be the burden of the taxpayer to correct any errors in the determination of the parcels subject to the tax and their classifications.

MAXIMUM ANNUAL SPECIAL TAX

The maximum annual tax on parcels in CFD 90-1 shall be the rates below for the first six years:

- 1. Single Family Residential Parcels and Non-Residential Parcels shall pay \$46.00 per parcel.
- 2. Mixed Use Parcels and Multi-Family Residential Parcels shall pay \$23.00 per dwelling unit.

The maximum annual tax on parcels in CFD 90-1 shall be the rates below for the fourteen years following the sixth year:

- 1. Single Family Residential Parcels and Non-Residential Parcels shall pay \$32.20 per parcel.
- 2. Mixed Use Parcels and Multi-Family Residential Parcels shall pay \$16.10 per dwelling unit.

For Mixed Use Parcels and Multi-Family Residential Parcels, the District shall calculate the annual tax for each parcel in CFD 90-1 by multiplying the applicable special tax rate times the number of dwelling units. The District shall notify the appropriate county official of the annual special tax for each parcel.

The special tax shall be collected in CFD 90-1 for twenty years.

The District shall make every effort to correctly assign the tax rate and calculate the annual tax liability for each parcel. It shall be the burden of the taxpayer to correct any errors in the determination of the parcels subject to the tax and their special tax assignments.

EXHIBIT B

COMMUNITY FACILITIES DISTRICT NO. 90-1 - Description of Facilities to be financed:

(i) Repair, restoration, and/or replacement of District facilities damaged by the earthquake of October 17, 1989 (or its aftershocks), to the extent that (A) such repair, restoration, or replacement is outside the scope of work approved by federal and state agencies for assistance from such agencies; (B) costs incurred in such repair, restoration, or replacement are ineligible for federal or state assistance; or (C) insufficient federal or state funds are appropriated, obligated, or approved to pay for repair, restoration, or replacement which would otherwise be eligible for federal or state assistance. Pending receipt by the District of disaster assistance from federal and/or state agencies, the Community Facilities District may advance funds to the District to pay costs eligible for federal or state disaster assistance; provided that upon receipt by the District of federal or state disaster assistance relating to such costs, the District shall promptly reimburse the Community Facilities District for any such advances.

(ii) Seismic upgrading of children's centers and other District facilities.

(iii) Correction of fire safety violations of District facilities.

(iv) Deferred capital maintenance of District facilities.

Incidental expenses, including the cost of planning and designing the Facilities and the cost of environmental evaluations thereof; all costs associated with the creation of the proposed Community Facilities District, the determination of the amount of and collection of taxes, the payment of taxes, and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District; and any other expenses incidental to the construction, completion, and inspection of the Facilities and permitted under the Act.

SAN FRANCISCO UNIFIED SCHOOL DISTRICT
San Francisco, California

February 13, 1990
(For Board Meeting February 13, 1990)

SUBJECT: RESOLUTION OF THE BOARD OF EDUCATION OF THE SAN
FRANCISCO UNIFIED SCHOOL DISTRICT REQUESTING
CONSOLIDATION OF ELECTIONS

COMMUNITY FACILITIES DISTRICT NO. 90-1 OF THE SAN
FRANCISCO UNIFIED SCHOOL DISTRICT

REQUESTED ACTION:

WHEREAS, the Board of Education (the "Board") of the San Francisco Unified School District (the "District"), did, on January 9, 1990, adopt its Resolution of Intention (the "Resolution of Intention") to form Community Facilities District No. 90-1 of the San Francisco Unified School District (the "Community Facilities District"), and levy a special tax therein, pursuant to Chapter 2.5 of Part 1 of Division 2 of Title 5 (commencing with Section 53311) of the California Government Code, commonly known as the "Mello-Roos Community Facilities Act of 1982," as amended, (the "Act"); and

WHEREAS, on February 13, 1990 the Board held a noticed public hearing as required by law relative to the proposed formation of the Community Facilities District, the levy of the special tax, and all other matters set forth in the Resolution of Intention; and

WHEREAS, following the conclusion of the public hearing the Board did, on February 13, 1990, adopt its Resolution of

Formation of the Board of Education of the San Francisco Unified School District Establishing Community Facilities District No. 90-1, Authorizing the Levy of a Special Tax Within said District, Preliminarily Establishing an Appropriations Limit for the District, and Calling an Election for the Purpose of Submitting the Levy of the Special Tax and the Establishment of the Appropriations Limit to the Qualified Electors of the District (the "Resolution of Formation"); and

WHEREAS, in the Resolution of Formation, the Board called an election and submitted the question of levying the special tax, and the establishment of the annual appropriations limit for the Community Facilities District in connection therewith, to the qualified electors within the Community Facilities District, at an election to be held on Tuesday, June 5, 1990, all in accordance with and subject to the Act; and

WHEREAS, the Board further directed in the Resolution of Formation that the election at which the question of levying the special tax and the establishment of an appropriations limit in connection therewith be consolidated and be combined in one ballot proposition, all as provided by the Act.

NOW, THEREFORE, the Board of Education of the San Francisco Unified School District, in regular session assembled on February 13, 1990, DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

1. An election has been called and ordered to be held in the Community Facilities District on June 5, 1990, at which election there shall be submitted to the registered voters within the Community Facilities District the ballot proposition of levying a special tax and establishing an appropriations limit, such ballot proposition to read as follows:

PROPOSITION: Shall Community Facilities District No. 90-1 of the San Francisco Unified School District be authorized to finance (i) repair, restoration, and/or replacement of San Francisco Unified School District facilities damaged by the earthquake of October 17, 1989 (or its aftershocks), (ii) seismic upgrading of children's centers and other San Francisco Unified School District facilities, (iii) correction of fire safety violations of San Francisco Unified School District facilities and (iv) deferred capital maintenance of San Francisco Unified School District facilities, and certain incidental expenses relating to the foregoing through the levy of a special tax to be collected for twenty (20) years with a maximum annual rate (a) for single-family residential parcels and non-residential parcels of \$46.00 per parcel for the first six (6) years and \$32.20 per parcel for the fourteen (14) years following the sixth year and (b) for mixed-use parcels (parcels with one or more residential units in addition to one or more commercial uses) and multi-family residential parcels of \$23.00 per dwelling unit for the first six (6) years and \$16.10 per dwelling unit for the fourteen (14) years following the sixth year, with the definitions of single-family residential, multi-family residential, mixed-use and non-residential parcels, and particulars relating to the method of apportionment and maximum rates, exemptions for certain publicly-owned property and other uses, as

more particularly set forth in Resolution No. 02-13-B1 adopted by the Board of Education of the San Francisco Unified School District on February 13, 1990; and shall an appropriations limit in the amount of \$12,000,000 per fiscal year in connection therewith be established for the Community Facilities District.

2. Pursuant to the requirements of Sections 23302 and 23301.5 of the Elections Code, the Board of Supervisors of the City and County of San Francisco is hereby requested to consent and agree to the consolidation of the above described election with the general election scheduled for June 5, 1990, and within the Community Facilities District, the precincts and polling places for the Community Facilities District election shall be the same as those provided for the City and County of San Francisco. That the Board of Supervisors of the City and County of San Francisco is hereby requested to issue instructions to the Registrar of Voters to take any and all steps necessary for the consolidation of this Community Facilities District election with the City and County election, and that the City and County of San Francisco Registrar of Voters is authorized to canvass the returns of the Community Facilities District election. The Community Facilities District election shall be held in all respects as if there were only one election and the Board of Supervisors of the City and County of San Francisco shall certify the results of the canvass of the returns to the Board of Education of the San Francisco Unified School District.

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3. The Clerk of the Board is hereby directed to file this Resolution with the Board of Supervisors of the City and County of San Francisco and a copy with County Clerk so that said Board of Supervisors and County Clerk receive this Resolution on or prior to March 9, 1990.

ADOPTED, SIGNED AND APPROVED this 13th day of February, 1990.

President of the Board of
Education of the San Francisco
Unified School District

ATTEST:

Clerk of the Board of Education
of the San Francisco Unified
School District

Recommended by:

Ramon C. Cortines
Superintendent of Schools



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